

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 110 Section 110.130</b>	<b>Hearings and Records of Chief County Assessment Officers</b>
--	---

**TITLE 86: REVENUE**

**PART 110  
PROPERTY TAX CODE**

**Section 110.130 Hearings and Records of Chief County Assessment Officers**

In all counties in this State:

a) Hearings

All hearings held by the Chief County Assessment Officer in support of or in opposition to a proposed revision or correction in assessed valuation shall be open to the public. All files maintained by the Chief County Assessment Officer and relating to the assessed valuation of any property and all complaints, supporting documents, and other evidence submitted by the property owner in support of a proposed revision and correction of valuation shall be available for inspection by the public at the times and subject to the restrictions provided in Section 14-30 of the Property Tax Code [35 ILCS 200/14-30].

b) Records

- 1) Except where certain duties may be granted to the Recorder under Section 5-1108 of the Counties Code [55 ILCS 5/5-1108], the Chief County Assessment Officer in counties with fewer than 3,000,000 inhabitants shall prepare and maintain tax maps, lists of property owners' names and addresses and property record cards for all of the real estate within their jurisdiction in the form prescribed by the Department in the Illinois Real Property Appraisal Manual, provided that a Chief County Assessment Officer shall not duplicate the work of any full-time Township Assessor or Multi-township Assessor, but may maintain duplicate copies of such records. Property record cards may be established and maintained on electronic equipment or microfiche, but if so maintained they shall be reasonable facsimiles of forms prescribed or approved by the Department. Upon request and payment of a reasonable fee established by the custodian, a copy or printout of a property record card shall be provided to any person.
- 2) The local assessment officers shall cause buildings and other improvements on each lot or parcel of land to be measured and described to a reasonable extent and classified as to use and construction, and such measurements, computations (sometimes referred to as the "computation ladder"), description and classification shall be entered upon the property record card of each such lot or parcel of land in

the manner prescribed by the Department in the Illinois Real Property Appraisal Manual.

- 3) The local assessment officers shall enter upon the property record card of each town or city lot or parcel of land the elements (or basis) of valuation and computations which shall be recorded in the manner prescribed by the Department in the Illinois Real Property Appraisal Manual and which are taken into consideration by the local assessment officers in ascertaining and determining the fair cash value of each town or city lot or parcel of land and of each improvement thereon, including the elements (shown by percentages or otherwise) which were taken into consideration as enhancing or detracting elements (such as depth, corner, alley, railway or other elements).
- 4) Property tax maps, lists of property owners and property record cards previously prepared and maintained on the basis of standards and procedures substantially similar to those outlined in the Illinois Real Property Appraisal Manual may be retained and maintained.
- 5) Property record systems, including tax maps, lists of property owners and property record cards, including appraisals, prepared and established by individuals, firms or corporations under contract with counties in accordance with Section 5-1068 of the Counties Code [55 ILCS 5/5-1068] shall be prepared in accordance with Section 110.130(b) of this Part. Such systems and records shall provide information useful to assessment officials, but shall not be considered assessments nor limit the powers and duties of assessing officials.

(Source: Amended 20 Ill. Reg. 13611, effective October 3, 1996)